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THE SYDNEY MORNING HERALD, THURSDAY, NOVEMBER 29, 1866

in the office of the City Treasurer, I should not be able to comprehend them, from their ambiguity as presented to the citizens." This is precisely what we have always thought and said in examining the half-yearly abstracts published in the *Gazette*. All the simple rules observed by ordinary accountants in rendering accounts for public information, such as stating the balance brought forward, the payments and receipts, the balance remaining, and the assets and liabilities, are either so entirely ignored or so clumsily dealt with

in the construction of the City Treasurer's abstracts that the person reading them, practised though he be in matters of account, is puzzled to understand their story. We sat down some months ago to study the abstracts for 1865, with the view of translating them for the information of the public, but found the task so irksome that we gave it up. "Publicity," says the *Times*, referring to the mystical budgets of the French Government, "is of no use unless that which is published is thoroughly intel-

Now, this frank is so utterly gratuitous, so entirely out of the common way, as to be quite inexecutable. The citizens and the public are so clearly entitled to a plain and intelligible statement of the financial affairs of the city, that if year after year there is placed before them a statement which cannot be understood without the help of an interpreter, they have a right to complain not only of the City Treasurer, but of the whole body of the

But the objectionable method of *rendering* the City Accounts is not the only evil to be complained of. What we have all along suspected is now shown to be the case,—they are not properly *kept*. Instead of the lucid, compact, and well-nigh infallible system of book-keeping by double entry, we learn from the Auditor's Report that there is no system at all, the books, such as they are, being kept in the most slovenly and unbusiness-like way.

The case is now in the hands of the Finance Committee. Let us hope they will probe it to the quick, and deal with it faithfully and efficiently. There is need of a thorough reform. And we do not see how the reform can be properly carried out without the professional aid of a skilful accountant, to whom should be committed the responsible task of remodelling the whole method of keeping and rendering the city accounts.

The thanks of the citizens are due to Mr. CARROLL for the faithful and spirited manner

ST. ANDREW'S DAY.—In accordance with a custom now generally recognised throughout the colony the anniversary of Scotland's patron saint is to be kept as a general holiday by the citizens of Sydney. To those who have leisure to make picnics, excursions, or join in outdoor sports, our advertising columns offer attractions so varied that each and all may gratify their peculiar tastes. Those of aquatic proclivities will find plenty of enjoyment in witnessing the Balmain Regatta, at which some of the fleetest yachtsmen are to engage in a race, and pallion will comprise the first page of the programme.

pulling vessels ashore—has been engaged as flagship, and will be moored off Waterview Bay. There will be a band on board, and steamers will ply there from Sydney throughout the day. The committee will celebrate their anniversary by a procession through the streets of the city, and then, accompanied by their friends, will proceed to Clontarf Gardens, Middle Harbour. The committee have provided two bands and two steamers to convey them there. The band will proceed by the first steamer so as to enable the members of the Tercentenary Committee to begin their enjoyments as soon as they land. Implements for cricketing, football, and other out-door games, will be on the ground, and nothing that can conduce to comfort and pleasure will be overlooked. Any trifling matter of public affair will be during the day.

valent objects for which this friendly society has been established. A cricket match, between the Albert and Warwick clubs, will take place on the ground of the Albert club, on Saturday, the 11th inst. The first intercolonial match will be found in either of the above. Play commences at 10 o'clock sharp. The Chipendale Sunday-schools proceed by railway to Nepean Bridge, where they are to hold their annual picnic. The price charged for the (Ch.) is 3s. 6d. per person, and should the weather prove propitious many will avail themselves of it. The train starts at a quarter-past 9 o'clock, and returning will leave Nepean Bridge at 5 in the evening. The St. John's Lodge, L. O. O. F. M. U., are members of the society, and will be present. The members will leave the hall, Newtown, at 10 a.m., and go

in procession to a suitable site for a picnic, where walking matches, foot races, and other sports will take place. Mr. H. C. Hays has been secured to officiate for the day, leading visitors will find steamers plying the route to the North Ferry. Persons wishing to visit the landing-place of Captain Cook will be enabled to do so by being at the White Horse Hotel, George-street, at 9 a.m. Fowler's buses will start from the hotel at 10 a.m. for the excursion.

There will be no lack of entertainment in the evening. Mrs. C. Reed, Mr. J. Clark, and Mr. Neale intend having quadrille parties. The Glasblowers will display their ingenuity, and give the chance of a prize to all who can pick out the correct melody. A grand concert of amusement will be afforded at the Victoria Theatre, and the Waxworks will also be found attractive to

PRESBYTERIAN YOUNG MEN'S INSTITUTE.—The thirty anniversary of the above institution was celebrated on Thursday evening last, by a public soiree held in the Casino Hall. After the tea, a public meeting was held, at which the attendance was very numerous. The Rev. Dr. Steel, president, occupied the chair, and in addressing the meeting spoke of the good results which accrue to young men from the establishment of such an institution, and suggested that an amalgamation of the various societies in connexion with the Presbyterian churches in the city should be made, so that a suitable room might be obtained and furnished with a library of the leading periodicals, and where the members could meet to enjoy intercourse with each other.

Mr. A. W. S. Gregg, secretary, read the annual report, which stated that although, numerically, the Institute was not so strong as in previous years, the young men were well established. Mr. G. H. Reid moved the adoption of the report. The motion was seconded by the Hon. S. D. Gordon, M.L.C., who expressed his gratification at the tokens of progress manifested during the past year. Mr. J. P. O'Brien, M.P., then moved the adjournment, which was put to the meeting and carried unanimously. Mr. Alexander Ogilvie read an essay on "Protestantism, considered in relation to the civil and religious benefits it has conferred upon the world." Mr. J. P. Meiklejohn, read an address on "The Theory of Liberty." The evening was closed, by Messrs. F. Kirkpatrick and J. McCread, and the company afterwards dispersed, apparently well pleased with the day.

JEWELLERY FOR EXHIBITION.—Mrs C. L. Spink, of Haverhill, has just received some beautiful pieces of gold ornaments, for transmission to the Paris Exhibition. The articles are exceedingly well made, of excellent design, and in every respect good specimens of colonial workmanship. In addition to the case of jewelry, Mr. Spink has sent a couple of sets of medals, and a number of eggs to the Exhibition. These wares are much appreciated in silver, with appropriate ornaments. They are unregarded, and a good deal of trouble has evidently been bestowed on them.

THE MUSIC.—Mr. C. F. Hinman has composed a *polka brillante* entitled "Joy," which, when compared with Abt's celebrated "Joyous," is not without merit. The

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CORDERN, the popular contralto, will appear in the musical part, and sing two favorite songs. It is to be hoped that a crowded house will encourage her efforts to make the musical efforts to popularize first-class musical entertainments.

THE NORTH.—The *S. A. Register* of 17th instant states that the news from the North, of the state of the roads is very discouraging. "The roads are in a wretched condition," says the *Register* of 18th inst. says:—From Manchester to this place the country looks wretched—worse than it has ever been. There is nothing to eat anywhere, and the winter is falling fast. There has been no rain. We have had a few days of snow, but it has melted. The farmers, wandering about, say that in January the country in most places is actually without a blade of grass. On one road, which

carried 35,000 sheep, the most of them have died, and the remainder have had to be removed. The person left in charge writes to his principal in town, informing him that there is no feed at all, and it is no use running a single flock of sheep on the run. The matter is becoming very serious indeed.

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